REPORT BY THE

AUDITOR GENERAL

OF CALIFORNIA

MEASURING THE EFFECTIVENESS OF TAX AUDITING

P-030

REPORT OF THE

OFFICE OF THE AUDITOR GENERAL

TO THE

JOINT LEGISLATIVE AUDIT COMMITTEE

030

MEASURING THE EFFECTIVENESS OF TAX AUDITING

MARCH 1981

California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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WALTER M. INGALLS
CHAIRMAN

March 3, 1981 030

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's report concerning the methods used by the Franchise Tax Board and the State Board of Equalization to evaluate the effectiveness of tax auditing activities.

Respectfully submitted,

WALTER M. INGALLS
Chairman, Joint Legislative
Audit Committee

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SUMMARY

The Franchise Tax Board and the State Board of Equalization administer California's major tax programs, including the Personal Income Tax, the Bank and Corporation Income Tax, and the Sales and Use Tax programs. To administer these programs, the two boards provide tax advice, distribute tax returns, collect delinquent taxes, and audit tax returns.

The boards consider two objectives when selecting and auditing tax returns. One objective is to influence taxpayers' voluntary compliance with tax laws. The boards address this indirect benefit of auditing by examining all categories of returns. The other objective, which relates to the direct benefits of auditing, is to protect the State's revenue base. The boards attempt to meet this objective by selecting and auditing returns having a high potential for tax discrepancies.

Even though the boards select and audit returns to achieve both the indirect and the direct benefits of tax auditing, they cannot measure the indirect benefits because of difficulties in separating the effects of tax audits from the effects of other tax administration activities such as taxpayer assistance. In addition, external factors such as inflation

may influence taxpayers' compliance with tax laws. Having recognized that these limitations also exist in the federal income tax program, the Internal Revenue Service is attempting to isolate the indirect effects of auditing.

The boards are able to measure the direct benefits of auditing by examining the results of audits, such as the number of returns reviewed or the amount of additional funds assessed. Additionally, the boards use direct measures to calculate their staffing requirements. Although these direct measures are easy to compute and relate directly to the audit activity, the results of applying one type of direct measure can have several interpretations. Also, using two direct measures can lead to conflicting results.

In view of these findings, the Legislature should consider both objectives of the Franchise Tax Board and the State Board of Equalization when evaluating their budget proposals.

INTRODUCTION

In response to a request of the Joint Legislative Audit Committee and pursuant to the supplemental report of the Committee of Conference on the 1980-81 Budget Bill, we have examined the measures used by the Franchise Tax Board (FTB) and the State Board of Equalization (SBE) in evaluating the effectiveness of their tax audits. We have undertaken this evaluation by the authority vested in the Auditor General by Sections 10527 and 10528 of the Government Code.

This section describes the administration of the California tax systems, the responsibilities and procedures of the Franchise Tax Board and the State Board of Equalization, and the audit scope and methodology of our review.

California Tax Administration

The Franchise Tax Board and the State Board of Equalization administer the major tax programs for California. During fiscal year 1980-81, the taxes from these programs are estimated to provide $17.1 billion to the State; this figure represents 90 percent of the revenue to the General Fund.

The major tax programs administered by the two boards are considered self-assessment tax programs because they rely upon taxpayers and businesses to determine their tax liability, file their tax returns, and pay their taxes. This is demonstrated by the fact that taxpayer assessments and prepayments accounted for 97.7 percent of the $4.7 billion in personal income taxes collected during fiscal year 1978-79; auditing and filing enforcement activities accounted for the remaining 2.3 percent.

The boards' major responsibilities are to process tax returns and to encourage taxpayer compliance. The FTB and the SBE design their programs to collect taxes in an equitable and effective manner. Additionally, the FTB and the SBE encourage compliance through such activities as registering businesses, providing tax advice, distributing tax forms, enforcing the filing of tax returns, auditing tax returns, and collecting delinquent taxes.

Franchise Tax Board

The objectives of the Franchise Tax Board include improving taxpayer compliance, administering the Personal Income Tax Law and the Bank and Corporation Tax Law in an equitable manner, providing a sound revenue base for the General Fund, and protecting the revenue base by conducting audits. To accomplish these objectives, the FTB reviews, to some extent, every tax return.

Once it receives the tax returns, the board categorizes, processes, and files them. It then mathematically verifies most of the returns. In fact, the FTB mathematically verified more than 9.3 million of the approximately 9.8 million personal income tax returns received during fiscal year 1978-79.

After mathematically verifying the returns, the FTB screens them using certain criteria that are designed to identify those returns with high audit potential. This process is the first step in selecting returns for audit. During this screening, which eliminates most returns, the FTB evaluates such personal income tax items as the amount of adjusted gross income and the amount of itemized deductions. The FTB groups the screened returns according to those having the highest audit potential.

Finally, the FTB audits the selected returns, confirming the income and deductions reported by the taxpayers. These audits are a major activity of the FTB. Approximately 700 of the 2,800 employees of the FTB were involved in auditing tax returns during fiscal year 1979-80.

To administer its programs in fiscal year 1979-80, the FTB budgeted approximately $78.6 million. Table 1 summarizes the funding requirements for fiscal years 1978-79 through 1980-81 by activity.

TABLE 1

FRANCHISE TAX BOARD
PROGRAM FUNDING REQUIREMENTS
1978-79 THROUGH 1980-81

Activity	1978-79	1979-80	1980-81
Personal Income Tax	$45,036,058	$53,580,000	$56,138,000
Bank and Corporation Tax	16,008,902	18,482,000	19,489,000
Other Programs	6,314,679	6,532,569	6,483,444
Total	$67,359,639	$78,594,569	$82,110,444

Source: 1980-81 Governor's Budget

State Board of Equalization

The major objectives of the State Board of Equalization are to collect the sales and use taxes in an equitable and effective manner, to detect and correct errors in self-assessments, and to promptly collect amounts due. After the taxpayers file their returns, the SBE evaluates and then categorizes them. It then directs district offices in auditing the returns. First of all, the SBE evaluates the preparation of the returns, the adherence to the laws, and the mathematical

calculations. It may prepare billings or refunds based upon the results of these reviews. The SBE then prepares a listing of the accounts which have not been audited in the last three years. These accounts are separated into 16 categories, called cells, based upon the probability of a productive audit.

Following this categorization, the SBE notifies the district offices of the number of accounts that should be audited in cells 1 through 16. The district offices then select and audit the appropriate number of accounts. These audits are a major activity of the SBE. During fiscal year 1979-80, approximately 1,000 of the 2,500 people employed by the SBE held positions related to auditing. Most of these positions relate directly to the sales and use tax program.

The State Board of Equalization budgeted approximately $76.6 million in fiscal year 1979-80 to administer its business tax programs, which include sales tax, alcoholic beverage tax, gasoline tax, cigarette tax, and use fuel tax. The majority of these expenditures were related to the Sales and Use Tax program. Table 2 summarizes the total funding requirements for fiscal year 1978-79 through 1980-81.

TABLE 2

STATE BOARD OF EQUALIZATION
PROGRAM FUNDING REQUIREMENTS
1978-79 THROUGH 1980-81

Activity	1978-79	1979-80	1980-81
Sales and Use Tax	$50,895,841	$62,211,731	$66,043,046
Other Tax Programs	13,948,776	13,708,653	13,827,424
All Other Programs	673,572	648,328	696,751
Total	$65,518,189	$76,568,712	$80,573,221

Source: 1980-81 Governor's Budget

Audit Scope and Methodology

This report addresses the methods used by the FTB and the SBE to evaluate the effectiveness of their audit activities. It concentrates upon the types of measures used by the boards, how the measures compare to those used by other states and by the Internal Revenue Service (IRS), and how these measures relate to staffing requirements. In conducting this review, we evaluated reports and interviewed staff from the Franchise Tax Board and from the State Board of Equalization. We also contacted tax audit officials in Washington, Colorado, New York, and Pennsylvania. We obtained IRS information from U.S. General Accounting Office reports and from IRS reports.

STUDY RESULTS

AUDIT DECISIONS ARE BASED UPON DIRECT AND INDIRECT BENEFITS OF AUDITING

The Franchise Tax Board and the State Board of Equalization consider two objectives when selecting and auditing tax returns. One objective is to influence taxpayers' voluntary compliance with tax laws. The boards address this indirect benefit of auditing by examining all categories of returns. The other objective, which relates to the direct benefits of auditing, is to protect the State's revenue base. The boards attempt to meet this objective by selecting and auditing returns having a high potential for tax discrepancies.

Even though the boards select and audit returns to achieve both the indirect and the direct benefits of tax auditing, they cannot measure the indirect benefits--that is, the impact of auditing on taxpayers' compliance. This limitation results from the difficulties in separating the effect of tax audits from the effects of other tax administration activities or from external factors such as inflation. Having recognized that similar limitations exist in the federal income tax program, the Internal Revenue Service is attempting to isolate the indirect effects of auditing.

The boards are able to measure the direct benefits of auditing by examining the results of audits such as the number of returns reviewed or the amount of additional funds assessed. Additionally, the boards use direct measures to calculate their staffing requirements. Although these direct measures are easy to compute and relate directly to the audit activity, the results of applying one type of direct measure can have several interpretations. Also, using two direct measures can lead to conflicting results.

Audit Objectives

Both the FTB and the SBE direct their audit activities to accomplish two objectives:

- To encourage taxpayers to voluntarily comply with tax laws; and

- To locate tax discrepancies and thus protect the State's revenue base.

Each board states these objectives more specifically. For example, the FTB's objectives include improving taxpayer compliance, equitably administering the Personal Income Tax Law and the Bank and Corporation Tax Law, and protecting the State's revenue base. Further, the objectives of the SBE are to collect the sales and use taxes in an equitable and effective manner, detect and correct errors in self-assessments, and promptly collect amounts due.

Audit Selection Techniques

The Franchise Tax Board addresses the dual audit objectives by selecting from various categories those returns having a high potential for tax discrepancy. This board audits personal income tax returns and corporation tax returns. The personal income tax returns are classified in different categories such as federal audit reports and personal income tax audits. Federal audit reports include those returns that have been audited by the IRS. The FTB evaluates the federal audit report to determine whether California's tax law should be applied. The board also audits certain personal income tax returns not audited by the Internal Revenue Service.

The corporation tax returns are classified into three categories--federal audit reports, apportioning returns, and nonapportioning returns. Apportioning returns are submitted by corporations that are conducting business in and out of California. By auditing their returns, the FTB verifies the amount of income and franchise tax these corporations owe the State. Nonapportioning returns are filed by corporations conducting business entirely within California. The FTB audits returns from all categories within the personal income and corporation tax return types.

The State Board of Equalization also considers the two audit objectives when categorizing and selecting accounts for audit. To audit sales and use tax returns, the SBE prepares a listing of the accounts which have not been audited in the last three years. It then separates these accounts into 16 categories, called cells. Into each cell are grouped returns with like characteristics. Typically, cells 1 through 5 contain accounts with the greatest potential for productive audits. The SBE instructs its district offices to review all accounts and to select and audit a large portion of the accounts in these cells. In this way, the SBE attempts to maximize revenue to the State. Additionally, the board tries to encourage voluntary compliance by directing the district offices to select and audit various accounts within cells 6 through 16.

Difficulty in Measuring Indirect Benefits

Although the Franchise Tax Board and the State Board of Equalization select and audit tax returns to encourage taxpayers' voluntary compliance and to protect the State's revenue base, the boards cannot measure the impact of audit activity on taxpayers' compliance. This is because indirect measures assess the effectiveness of the entire tax program, rather than the effects of only the audit activity. In addition, certain outside factors, such as levels of inflation,

may influence taxpayers' voluntary compliance with tax laws. Because of similar problems, the Internal Revenue Service is attempting to separate the indirect effects of tax auditing from both internal and external influences.

Tax administrators are reasonably certain that tax auditing does influence taxpayers' voluntary compliance, but they have been unsuccessful in determining the extent of this influence. This difficulty is due to limitations in measuring these indirect benefits. For example, indirect measures evaluate the effectiveness of the entire tax program, not just the audit activity. The FTB and the SBE conduct certain activities other than auditing to encourage taxpayers' voluntary compliance. These other functions include providing tax advice, processing and mathematically verifying tax returns, collecting unpaid taxes, and handling taxpayer appeals. Thus, an increase or decrease in the level of voluntary compliance could be attributable to a combination of the audit activity and other activities.

In addition, several factors that are beyond the control of the California tax administrators influence taxpayers' voluntary compliance. Specifically, the level of inflation, the state of the economy, and activities by other tax administrators can affect the percentage of taxpayers who voluntarily comply with tax laws. Because California tax

administrators believe that they cannot separate the effects of the audit activities from the effects of other tax activities or external factors, they have not attempted to measure the indirect benefits of audit activities.

Having recognized that these difficulties in measuring the indirect benefits of tax auditing affect the federal income tax program, the IRS is attempting to resolve them through its Taxpayer Compliance Measurement Program. The program was begun in 1962 and has since tested tax returns for 1963, 1965, 1969, 1971, 1973, 1976, and 1978. In this program, the IRS performs specialized audits on randomly selected tax returns. Internal Revenue Service auditors examine every item on the tax return, regardless of the dollar amount. Administrators then measure voluntary compliance by comparing the tax liability the taxpayer reported with the total tax liability the taxpayer should have reported.

The IRS uses data from the Taxpayer Compliance Measurement Program to compute the percentage of voluntary compliance among taxpayers. This program is one tool the IRS uses to measure:

- The level of compliance;

- The trends in compliance;

- The effect of compliance on revenues; and

- The effect of its operations on levels of compliance.

The results of the program assist the IRS in formulating its long-range plans.

Application of Direct Measures

Because of the difficulty in measuring the indirect benefits of audit activities, both the Franchise Tax Board and the State Board of Equalization use direct measures when assessing audit effectiveness. The boards also base their staffing decisions on reports containing the results of direct measures. Yet, there are certain limitations in using these measures. For instance, they do not evaluate the effects that external influences may have on tax auditing. Also, the results of applying one type of direct measure may have several interpretations. Finally, using two direct measures could yield conflicting results.

Types of Direct Measures

Two types of direct measures which evaluate the results of audit activities are benefit-cost ratios and volume measures. Benefit-cost ratios are used to compare the cost of auditing a return with the benefit obtained as a result of the audit. This comparison is represented as a ratio, such as 6:1.

Tax administrators commonly use three kinds of benefit-cost ratios--tax change, net audit assessments, and net tax recoveries. The benefit figure of tax change is the sum of the additional audit assessments and the taxpayers' assessments which the auditors found to be excessive. This figure is divided by the cost of the audits to obtain the benefit-cost ratio. The benefit figure of net audit assessments is the difference between the additional audit assessments and the taxpayers' assessments which the auditors found to be excessive. When divided by the cost of the audits, this figure represents the net audit assessment benefit-cost ratio. Finally, net tax recoveries is a benefit-cost measure in which the benefit figure of net audit assessments is adjusted for estimated uncollectible audit assessments. The cost figure includes any additional costs of collecting the audit assessments. Table 3 compares the methods for calculating these three types of benefit-cost ratios.

TABLE 3

COMPARISON OF BENEFIT-COST RATIO CALCULATIONS

Type of Ratio	Tax Change	Net Assessments	Net Recoveries
Benefits			
Audit Assessments	$88	$88	$88
Taxpayers' Excessive Assessments	+10	-10	-10
Subtotal (Sum)	$98		
(Difference)		$78	$78
Less: Uncollectible Assessments	___	___	-2
Total Benefit	$98	$78	$76
Costs			
Audit and Support Costs	$21	$21	$21
Collection Costs	___	___	+1
Total Costs	$21	$21	$22
Benefit-Cost Ratio	4.7:1	3.7:1	3.5:1

Both the State Board of Equalization and the Franchise Tax Board use the tax change method to evaluate the effectiveness of their audit activities. The State Board of Equalization evaluates its audit effectiveness by reviewing trends. To do this, the SBE compares current benefit-cost ratios by cell to prior ratios. The FTB also uses trends to evaluate audit activity and has established a minimum tax change benefit-cost ratio of 4:1 for fiscal year 1981-82.

In addition to benefit-cost ratios, tax administrators also use volume measures to assess the effectiveness of audits. One volume measure involves evaluating the number of accounts audited to determine whether the current audit effort is as effective as past efforts. Another deals with comparing the number of audited returns which had no tax discrepancies and the total number of returns audited. This measure, known as the no-change rate, is designed to indicate how effectively the selection and auditing processes locate beneficial audits. The State Board of Equalization uses these and other volume measures.*

In addition, other states use different direct measures. The Colorado Revenue Department evaluates the effectiveness of its auditors according to the amount of additional assessments and the number of assessments located during the audit. The Washington State Department of Revenue measures the amount of net tax recoveries and the expended audit hours.

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* The Franchise Tax Board previously used the amount of audit assessments as one measure to evaluate audit effectiveness but has since changed to the tax change benefit-cost ratio.

Staffing Based Upon Direct Measures

The Franchise Tax Board and the State Board of Equalization base their staffing decisions upon reports containing the results of direct measures. Specifically, the FTB uses production rates and the expected volume of audit activities given in certain reports to compute the staffing required to handle any projected increases in workload. For example, if the FTB expended 24,000 hours in processing 240,000 federal referrals (a type of audit activity), the production rate would be ten referrals per hour. If the FTB budget office estimated that the volume of federal referrals would increase to 280,000 during the subsequent year, the FTB would require 28,000 hours, or would have to increase its auditing capability by 4,000 hours. Assuming that one person performs 2,000 hours of audit work in a year, the FTB would need to augment its staff by two auditor positions.

The State Board of Equalization also generates its staffing requirements from similar reports. The SBE proposes levels of audit coverage; for example, it indicated a level of 5.1 percent of all eligible accounts for fiscal year 1978-79. It then estimates the number of additional personnel required to maintain that audit coverage.

Limitations of Direct Measures

Although direct measures are relatively easy to compute and relate directly to audit activities, they have certain limitations. For example, the measures do not address the effects of external influences, such as changes in state law or activities of federal tax administrators. In addition, the results of applying one type of direct measure can have several interpretations. Finally, using two direct measures can lead to conflicting results.

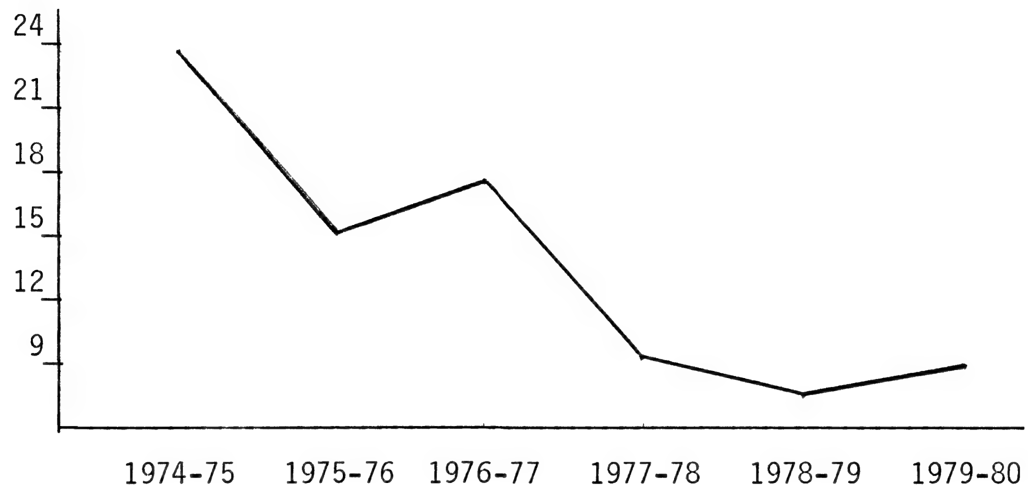
Direct measures can be affected by changes in state law, activities of federal tax administrators, and other activities beyond the control of the California tax administrators. If, for example, the productivity of an office of the State Board of Equalization decreased at the same time the Legislature passed new sales tax laws, tax administrators would not know whether the drop in volume was due to increased audit complexity or decreased auditor efficiency. In addition, actions of the Internal Revenue Service could also influence the validity of the direct measures of the FTB. As an example, if the IRS cut its audit effort in half, taxpayer voluntary compliance may greatly diminish. Then auditors of the FTB would locate more tax discrepancies and their evaluation would show an increase in the tax change without a corresponding increase in audit effectiveness.

Furthermore, tax administrators could interpret a change in a direct measure in several ways. For example, suppose the tax change benefit-cost ratio of an audit activity increased from 4:1 to 8:1. It would appear that audit effectiveness had increased dramatically. Yet this increase in the benefit-cost ratio could have resulted from improvements in the audit selection system, which is designed to identify returns with high audit potential. Thus, improvements to this system would result in larger tax changes. This change also could have been caused by a decrease in the number of returns audited or in the level of taxpayers' compliance. Since tax returns are grouped according to their audit potential, auditing fewer returns means that returns having more discrepancies would be reviewed first. This order of review would indicate increased audit effectiveness. Also, any decline in the level of taxpayers' compliance would increase the auditors' chances of locating errors.

Another limitation is that using two direct measures can yield conflicting results. One measure could indicate an increase in audit effectiveness; another measure, a decrease. For example, during fiscal year 1974-75, personal income tax auditors of the FTB confirmed the income and deductions of approximately 23.8 percent of the tax returns. Yet by fiscal year 1979-80, only 9 percent of the tax returns were being confirmed. Graph 1 depicts this decline in audit coverage.

GRAPH 1

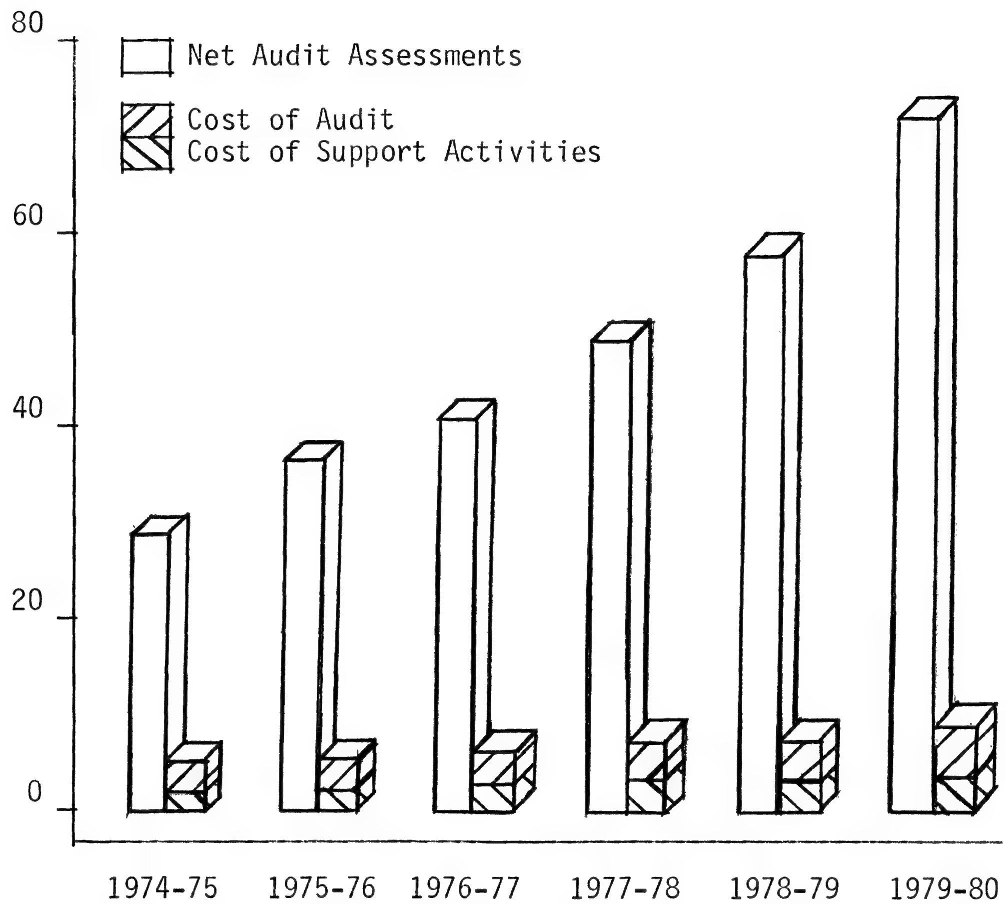
FRANCHISE TAX BOARD
PERSONAL INCOME TAX
PERCENTAGE OF AUDIT COVERAGE
FISCAL YEARS 1974-75 THROUGH 1979-80



During that same time period, the difference between net audit assessments and audit costs rose from $24.3 million to more than $63.1 million (160 percent increase) as shown by Graph 2.

GRAPH 2

FRANCHISE TAX BOARD, PERSONAL INCOME TAX
NET AUDIT ASSESSMENTS AND RELATED COSTS
FISCAL YEARS 1974-75 THROUGH 1979-80*
(in millions)



Thus, one direct measure, percentage of audit coverage, would show a decrease, while another, net assessments, would show an increase.

* Even when the effects of inflation are eliminated, the difference increased from $24.3 million to $44.6 million, an 84 percent increase.

The decrease in audit coverage and the increase in net audit assessments could have resulted from several conditions. The personal income tax section may have selected more productive returns or the effectiveness of the auditors could have increased because of knowledge of the taxpayers or improved computer processing. In addition, a general decrease in voluntary compliance could result in more tax discrepancies, which could lead to more productive audits. Finally, this decrease could have been caused by a change in the law that the taxpayers did not understand.

CONCLUSION

The Franchise Tax Board and the State Board of Equalization address two objectives when selecting and auditing tax returns: the indirect benefit of encouraging taxpayers' compliance and the direct benefit of protecting the State's revenue base.

Although the boards consider the indirect and direct benefits of tax auditing, they are only able to measure the direct benefits. Additionally, the boards base their audit staffing upon the results of direct measures.

MATTERS FOR LEGISLATIVE CONSIDERATION

When considering the budget proposals of the Franchise Tax Board and the State Board of Equalization, the Legislature should evaluate how the boards plan to meet both their objectives.

Respectfully submitted,

Thomas W. Hayes

THOMAS W. HAYES
Auditor General

Date: February 25, 1981

Staff: W. M. Zimmerling, CPA
Audit Manager
Walter M. Reno, CPA
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State of California

Franchise Tax Board

Memorandum

To : Thomas W. Hayes
Auditor General
925 L Street
Sacramento, CA 95814

Date : February 24, 1981

File No.:

From : Gerald H. Goldberg

Subject: Report 030 - "Measuring the Effectiveness of Tax Auditing"

My staff and I have reviewed a draft copy of the subject report and the following comments are submitted in accordance with your request of February 17, 1981.

The report presents a realistic analysis of the State's tax audit activities. The Personal Income Tax and the Bank and Corporation Tax laws are very complex and the programs required to administer these laws reflect the complexity in the make-up of the program elements (i.e., self-assessment, filing enforcement, audit, and collections). Because of the interaction of these program elements, we agree that it is difficult, if not impossible, to isolate each effect that any one activity can have on the program objective.

As stated in the 1981/82 Governor's Budget, the objective of the tax programs is to establish a sound revenue base and the audit elements' objective is to protect that base. Since these programs are principally based on taxpayer self-assessment, the audit program elements must be concerned with encouraging accurate self-assessments as well as recovering underassessed taxes. For this reason, the Franchise Tax Board has adopted tax change as a measurement criteria for audit activities. The computation of tax change gives equal weight to increasing underassessed taxes and to decreasing overassessed taxes. We believe this measurement communicates the department's efforts to equitably administer the tax laws and, therefore, encourages accurate taxpayer self-assessments.

As tax administrators, we recognize the difficulty of measuring certain program benefits. However, we believe that there are benefits from both of our stated objectives and we agree that the Legislature should consider both objectives when evaluating audit effectiveness and the need for increased revenues.

Gerald H. Goldberg

Executive Officer

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

February 24, 1981

Mr. Thomas W. Hayes
Auditor General
Office of the Auditor General
925 L Street, Suite 750
Sacramento, California 95814

Dear Mr. Hayes:

We have reviewed the report, "Measuring the Effectiveness of Tax Auditing," submitted by your staff. We are pleased with the conclusions of the report.

Especially noteworthy is the identification of an objective of the audit program other than the assessment of tax deficiencies. Specifically, the report identifies the objective of influencing taxpayers' compliance with the tax laws. This is in keeping with Board of Equalization audit program objectives which were designed to assure all citizens of the state that the tax is being enforced uniformly so that each taxpayer pays the proper amount of tax legally due, no more or less. It also supports the concept that the self-assessment reporting system continues to exist only as long as the typical taxpayer feels he is being treated fairly in relation with all other taxpayers.

Sincerely,

Douglas D. Bell

Douglas D. Bell
Executive Secretary

DDB:fb
cc: Mr. Mike Zimmerling

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
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